

EXHIBIT B

COPY
Pg 2 of 12**CUSTOMER CLAIM**

Claim Number _____

Date Received _____

BERNARD L. MADOFF INVESTMENT SECURITIES LLC

In Liquidation

DECEMBER 11, 2008

Irving H. Picard, Esq.
 Trustee for Bernard L. Madoff Investment Securities LLC
 Claims Processing Center
 2100 McKinney Ave., Suite 800
 Dallas, TX 75201

Provide your office and home telephone no.

OFFICE: 516-326-2812HOME: N/A

Taxpayer I.D. Number (Social Security No.)

20-2088905

Account Number: 1J0060

JIR ENTERPRISES LLC
 C/O ELIHU I ROSE
 1983 MARCUS AVENUE SUITE 129
 LAKE SUCCESS, NY 11042

(If incorrect, please change)

NOTE: BEFORE COMPLETING THIS CLAIM FORM, BE SURE TO READ CAREFULLY THE ACCOMPANYING INSTRUCTION SHEET. A SEPARATE CLAIM FORM SHOULD BE FILED FOR EACH ACCOUNT AND, TO RECEIVE THE FULL PROTECTION AFFORDED UNDER SIPA, ALL CUSTOMER CLAIMS MUST BE RECEIVED BY THE TRUSTEE ON OR BEFORE March 4, 2009. CLAIMS RECEIVED AFTER THAT DATE, BUT ON OR BEFORE July 2, 2009, WILL BE SUBJECT TO DELAYED PROCESSING AND TO BEING SATISFIED ON TERMS LESS FAVORABLE TO THE CLAIMANT. PLEASE SEND YOUR CLAIM FORM BY CERTIFIED MAIL. RETURN RECEIPT REQUESTED.

- *****
1. Claim for money balances as of December 11, 2008:
- a. The Broker owes me a Credit (Cr.) Balance of \$ _____
- b. I owe the Broker a Debit (Dr.) Balance of \$ _____

- c. If you wish to repay the Debit Balance,
please insert the amount you wish to repay and
attach a check payable to "Irving H. Picard, Esq.,
Trustee for Bernard L. Madoff Investment Securities LLC."
If you wish to make a payment, it must be enclosed
with this claim form. \$ _____

d. If balance is zero, insert "None." _____

2. Claim for securities as of December 11, 2008:

PLEASE DO NOT CLAIM ANY SECURITIES YOU HAVE IN YOUR POSSESSION.

	<u>YES</u>	<u>NO</u>
a. The Broker owes me securities	<u>X</u>	
b. I owe the Broker securities		<u>X</u>
c. If yes to either, please list below:		

Date of
Transaction
(trade date)

Name of Security

**Number of Shares or
Face Amount of Bonds**

The Broker Owes Me (Long)	I Owe the Broker (Short)
--	---

see attached

Proper documentation can speed the review, allowance and satisfaction of your claim and shorten the time required to deliver your securities and cash to you. Please enclose, if possible, copies of your last account statement and purchase or sale confirmations and checks which relate to the securities or cash you claim, and any other documentation, such as correspondence, which you believe will be of assistance in processing your claim. In particular, you should provide all documentation (such as cancelled checks, receipts from the Debtor, proof of wire transfers, etc.) of your deposits of cash or securities with the Debtor from as far back as you have documentation. You should also provide all documentation or

information regarding any withdrawals you have ever made or payments received from the Debtor.

Please explain any differences between the securities or cash claimed and the cash balance and securities positions on your last account statement. If, at any time, you complained in writing about the handling of your account to any person or entity or regulatory authority, and the complaint relates to the cash and/or securities that you are now seeking, please be sure to provide with your claim copies of the complaint and all related correspondence, as well as copies of any replies that you received.

PLEASE CHECK THE APPROPRIATE ANSWER FOR ITEMS 3 THROUGH 9.

NOTE: IF "YES" IS MARKED ON ANY ITEM, PROVIDE A DETAILED EXPLANATION ON A SIGNED ATTACHMENT. IF SUFFICIENT DETAILS ARE NOT PROVIDED, THIS CLAIM FORM WILL BE RETURNED FOR YOUR COMPLETION.

YES

NO

3. Has there been any change in your account since December 11, 2008? If so, please explain. X
4. Are you or were you a director, officer, partner, shareholder, lender to or capital contributor of the broker? X
5. Are or were you a person who, directly or indirectly and through agreement or otherwise, exercised or had the power to exercise a controlling influence over the management or policies of the broker? X
6. Are you related to, or do you have any business venture with, any of the persons specified in "4" above, or any employee or other person associated in any way with the broker? If so, give name(s) X
7. Is this claim being filed by or on behalf of a broker or dealer or a bank? If so, provide documentation with respect to each public customer on whose behalf you are claiming. X
8. Have you ever given any discretionary authority to any person to execute securities transactions with or through the broker on your behalf? Give names, addresses and phone numbers. X

9. Have you or any member of your family ever filed a claim under the Securities Investor Protection Act of 1970? if so, give name of that broker.

Please list the full name and address of anyone assisting you in the preparation of this claim form:

If you cannot compute the amount of your claim, you may file an estimated claim. In that case, please indicate your claim is an estimated claim.

IT IS A VIOLATION OF FEDERAL LAW TO FILE AN AMENDMENT CLAIM. CONVICTION CAN RESULT IN A FINE OF NOT MORE THAN \$50,000 OR IMPRISONMENT FOR NOT MORE THAN FIVE YEARS OR BOTH.

THE FOREGOING CLAIM IS TRUE AND ACCURATE TO THE BEST OF MY INFORMATION AND BELIEF.

Date

Signature

JIR ENTERPRISES LTD. COPY

Data

Signature

By: Elihu L. Rose, MANAGER

(If ownership of the account is shared, all must sign above. Give each owner's name, address, phone number, and extent of ownership on a signed separate sheet. If other than a personal account, e.g., corporate, trustee, custodian, etc., also state your capacity and authority. Please supply the trust agreement or other proof of authority.)

**This customer claim form must be completed and mailed promptly,
together with supporting documentation, etc. to:**

**Irving H. Picard, Esq.,
Trustee for Bernard L. Madoff Investment Securities LLC
Claims Processing Center
2100 McKinney Ave., Suite 800
Dallas, TX 75201**

CUSTOMER CLAIM

BERNARD L. MADOFF INVESTMENT SECURITIES LLC

Items 2 a and c

Attached are the monthly statements as of November 30, 2008 with respect to the Claimant's account with Bernard L. Madoff Investment Securities LLC. The Claimant has no knowledge of any purchases and/or sales which may have occurred between November 30 and December 11, 2008.

BERNARD L. MADOFF
INVESTMENT SECURITIES LLC
 New York London
JIR ENTERPRISES LLC

885 Third Avenue
 New York, NY 10022
 (212) 236-2424
 800 334-1343
 Tel 000 7493 0222

Affiliated with
Madoff Securities International Limited
 12 Berkeley Street
 Mayfair, London W1J 8DT
 Tel 000 7493 0222

DUPLICATE FOR ACCOUNT JIR ENTERPRISES LLC (212) 838-4061

23 THE BIRCHES
ROSLYN NY 11576

1-J0060-3-0

11/30/08

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BALANCE FORWARD

235,835.50

11/12	5,229	8113	EXXON MOBIL CORP	72.880	381,298.52
11/12	5,727	8615	INTEL CORP	14.510	83,327.77
11/12	1,992	21592	COCA COLA CO	44.660	89,041.72
11/12	3,984	25918	MCDONALD'S CORP	55.370	64,385.94
11/12	1,577	38896	ORACLE CORPORATION	17.300	69,082.20
11/12	1,577	51874	PEPSICO INC	56.410	69,021.57
11/12	1,577	56702	ABBOTT LABORATORIES	54.610	86,182.97
11/12	2,988	60526	PROCTER & GAMBLE CO	64.080	191,590.04
11/12	4,980	55354	BANK OF AMERICA	21.590	107,717.20
11/12	3,960	69178	QUALCOMM INC	33.770	56,124.20
11/12	2,988	74006	COMCAST CORP	16.510	49,456.88

BERNARD L. MADOFF
INVESTMENT SECURITIES LLC
New York ■ London

**885 Third Avenue
New York, NY 10022
(212) 230-2424
800 334 1243**

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12 Berkeley Street
Mayfair, London W1J 8DT
Tel 020 7443 6222

DUPLICATE FOR ACCOUNT JIR ENTERPRISES Reg#(212) 838-4061

23 THE BIRCHES
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1-5000-6-E

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Mayfair, London W1J 8DT
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Mayfair, London W1 0BT
Tel 020 7493 6222

~~DUPLICATE FOR ACCOUNT~~ JIR ENTERPRISES INC. [REDACTED] (212) 838-4061

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INVESTMENT SECURITIES LLC
 New York London

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 ROSLYN NY 11576

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Madoff Securities International Limited
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 Mayfair, London W1J 8DT
 Tel 020 7493 6222

Affiliated with

AMOUNT	DESCRIPTION	AMOUNT
249	GOOGLE	
2,690	HEWLETT PACKARD CO	292.960
1,411	J P MORGAN CHASE & CO	35.280
3,735	J.P. MORGAN CHASE & CO	31.660
2,739	JOHNSON & JOHNSON	58.580
2,934	MERRILL LYNCH	28.420
2,913	MICROSOFT CORP	20.220
7,085	ORACLE CORPORATION	16.090
2,075	PHILLIP MORRIS INTERNATIONAL	42.160
2,988	PROCTER & GAMBLE CO	64.350
2,983	REGIONS BANK	10.000
1,424	RICOH	10.000
9,941	FIDELITY SPARTAN	1.
	U.S. TREASURY MONEY MARKET	
	CLASS B	
250,000	U.S. TREASURY BILL	99.971
996	UNITED TECHNOLOGIES CORP	48.530

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 New York London

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JIR ENTERPRISES LLC

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**MADOFF
 INVESTMENT SECURITIES LLC**

New York □ London

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11/30/08

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BALANCE FORWARD
235,836.

83 47548 S & P 100 INDEX NOVEMBER 450 PUT 17.800 147,823.00

83 37977 S & P 100 INDEX DECEMBER 420 PUT 30 249,083.00

83 46627 S & P 100 INDEX NOVEMBER 450 PUT 37 307,017.

SECURITY POSITIONS

MKT PRICE

S & P 100 INDEX DECEMBER 420 PUT

LONG SHORT

136,950.00 193,390.00-